

Exhibit 20

THE MCCARTHY LAW FIRM

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The Honorable Pamela K. Chen
United States District Court Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Chen,

As a practicing attorney I thoroughly understand the arduous job the Court has in properly sentencing an individual who has been convicted of a crime. I am corresponding to the Court in hopes that you will take my words and sentiment into consideration when imposing your sentence upon Michael McMahon.

I was fortunate enough to join the McMahon family in 1990 when I married Michael's cousin Christine. Since the onset of my relationship with Michael, he has always struck me as a person of high moral character and conviction. Michael has always been and continues to be the patriarch of his family. He has lived his life as a "true gentleman" and has always, through his actions and words, showed concern for those less fortunate.

Michael joined the New York City Police Department in 1989 as a Transit Police officer and was assigned as a patrol officer in Manhattan and the South Bronx. Due to his stellar performance, he applied for and was selected to join the elite Street Crime Unit in 1993. The Street Crime Unit was created to combat rising violent crime. The plain clothed anti-crime unit was composed of approximately ninety hand-picked officers tasked with eradicating patterns of crime in every borough.

The Street Crime Unit was deployed in decoy operations, stakeouts, and investigations involving homicides, shootings, burglary and robberies. Often Michael and his fellow officers faced gunfire and other life-threatening situations to protect the citizens of the city. Due to Michael and the other officer's actions, the level of violent crimes in the targeted areas reduced dramatically.

After leaving the Street Crime Unit in 1996, Michael was promoted to the Bronx Narcotics Division as a Detective. Michael worked closely with community leaders and precinct

commanders to develop strategies to reduce drug related crime and violence in their neighborhoods. Michael was also involved in conducting narcotic trafficking investigations, money laundering and surveillance.

Michael was later promoted to Sergeant and was assigned to the 43rd Precinct in the Southeast section of the Bronx. As a Sergeant, Michael trained and managed seventy-five police officers and detectives. Michael also managed security and investigations for thirty-nine schools in the 43rd Precinct. Unfortunately, Michael's police career ended by a high-speed car chase which resulted in substantial injuries. These injuries required Michael to retire from the New York City Police Department in 2003.

Michael's career as a New York City Police Officer was exemplary. He was a highly decorated officer with fourteen years of service to the City of New York. Michael was awarded seventy-five medals from the New York City Police Department, including The Combat Cross, one of the most distinguished awards bestowed upon a police officer.

Approximately one percent of police officers use their weapon during their entire career. In the 90s, when crime was at a high in New York City, Michael was involved in several shooting incidents while on the department. In 1995, Michael interrupted a shooting between two suspects and immediately became the target of the gun fire. The two suspects were apprehended and arrested by Michael and his partner without any casualties. In 1997, Michael was involved in a shooting in the Bronx. The suspect took aim at Michael, attempted to fire but the gun jammed. The round was lodged sideways in the chamber. The suspect was arrested by Michael and his partner. In both cases, Michael's selfless actions took dangerous individuals off the streets.

There can be no doubt that Michael acted with bravery and selflessness in his career as a police officer. The seventy-five medals speak for themselves. But, more importantly are the less prestigious accolades known as "Exceptional Police Duty" awards that Michael received during his career. These awards speak to his character and are given to officers who just do the right things for the right reasons. In 1999, Michael supervised a two-week camp for inner-city troubled youths. The camp was run in conjunction with the United States Attorney's Office for the Southern District of New York. For his dedication to the youth of New York City, he was given a certificate of appreciation by Mary Jo White, Esq., the United States Attorney for the Southern District.

Michael has always dedicated himself to serving his community and those less fortunate. This dedication to others is a family mantra for the McMahon family. Michael and his wife Martha are ambassadors for St. Jude's Children's Research Hospital. The hospital is the pioneer in childhood cancer research, and no one is ever turned away for their inability to pay. The hospital is run one hundred percent on donations. Through Michael and Martha's noble efforts they held annual black-tie fundraisers and other events starting in 1994 in New York City and New Jersey to support St. Jude's. The time and effort involved in the planning and execution of these events was more than time consuming. Each event had hundreds, sometimes thousands, of attendees. Michael was able to marshal his fellow police officers to generously donate their time to work as security for the events. Martha, who is an actor, was able to have her co-workers provide the entertainment for the events which continue to date. Due to the tireless efforts of Michael and Martha and their vast network of friends and family they were able to raise over 15 million dollars for St. Jude's Children's Research Hospital.

With all of the good Michael has done for his community, his true love is his family. I would be remiss not to comment on Michael's family and his deep love for his wife and children. He has been a great father and role model for Michael (25), Max (21) and Ann Marie (17). In true McMahon fashion, Michael Jr. has chosen public service as a career. Michael, Jr. is following in his father's footsteps and is graduating from the police academy in the fall. Michael Jr. has already been assigned to assist the DARE program and Junior Police Academy due to his supervisors witnessing his natural ability to communicate with the youth in their district. Max is currently a full-time employee at a local Subaru dealer as a service manager and has also begun a real estate career. Ann Marie is starting college in the fall. Michael and Martha have always been ideal parents and their children reflect their values, even though this incredibly challenging time of the last three plus years.

I ask the court to take this correspondence into consideration when Michael is sentenced. Michael is an individual that is steadfast in his beliefs and is a person that loves his family, community, and country. His moral compass is always due North.

The pain this experience has caused his entire family for over three years is enough punishment for Michael. The assault on his reputation has been tremendous and weighs heavily on him. Michael will take it upon himself to do whatever is needed to continue to be a productive and positive member of society. That is who Michael is at his core and despite what he has been through, the content of his character remains steadfast and unchanged.

Thank you for giving me the opportunity to speak on Michael's behalf. I cannot think of any matter that is more important to address as his life and the lives of his wife and children, hangs in the balance.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R F McCarthy', with a stylized, sweeping flourish at the end.

Robert F. McCarthy